

# ***LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION***

***LOCKPORT, LOUISIANA***

*Financial Statements  
For the Year Ended December 31, 2013*



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**LAFOURCHE PARISH GAME AND MANAGEMENT COMMISSION**  
**Lockport, Louisiana**

Financial Statements  
As of and For the Year Ended December 31, 2013

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## Independent Accountant's Compilation Report

**To the Board  
Lafourche Parish Game and Fish Management Commission  
Lockport, Louisiana**

We have compiled the accompanying financial statements of the governmental activities and the major fund information of the Lafourche Parish Game and Fish Management Commission, a component unit of the Lafourche Parish Council, as of and for the year ending December 31, 2013, which collectively comprise the Commission's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America

The board of the Commission is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

As discussed in Note 1, Management has not presented Management's Discussion and Analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

A handwritten signature in blue ink, appearing to read "T.S. Kearns &amp; Co.", written over a horizontal line.

Thibodaux, Louisiana  
February 3, 2014

## *BASIC FINANCIAL STATEMENTS*

**LAFOURCHE PARISH GAME & FISH MANAGEMENT COMMISSION**  
**Lockport, Louisiana**  
**Governmental Fund Balance Sheet / Statement of Net Position**

**December 31, 2013**

	<b>Balance Sheet</b>		<b>Statement of Net Position</b>
	Governmental Fund - General Fund	Adjustments - Note 1	Governmental Activities
<b>ASSETS</b>			
Cash	\$ 146,471	-	\$ 146,471
<b>Total assets</b>	<b>\$ 146,471</b>	<b>\$ -</b>	<b>\$ 146,471</b>
<b>LIABILITIES</b>			
Current:			
Due to North Lafourche Conservation Levee and Drainage District, <1 year	\$ 10,000	-	\$ 10,000
Payroll taxes payable	795	-	795
<b>Total Current Liabilities</b>	<b>10,795</b>	<b>-</b>	<b>10,795</b>
Non Current:			
Due to North Lafourche Conservation Levee and Drainage District, >1 year	\$ 20,000	\$ -	\$ 20,000
<b>Total Non Current Liabilities</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
<b>Total liabilities</b>	<b>\$ 30,795</b>	<b>\$ -</b>	<b>\$ 30,795</b>
<b>FUND BALANCE / NET POSITION</b>			
Fund Balance / Net position			
- unassigned / unrestricted	\$ 85,676	-	\$ 85,676
- committed / unrestricted	30,000		30,000
<b>Total Fund balance / Net position</b>	<b>\$ 115,676</b>	<b>\$ -</b>	<b>\$ 115,676</b>
<b>Total liabilities &amp; equity</b>	<b>\$ 146,471</b>	<b>\$ -</b>	<b>\$ 146,471</b>

See accompanying notes and accountant's report.

**LAFOURCHE PARISH GAME & FISH MANAGEMENT COMMISSION**  
**Lockport, Louisiana**

**Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances /**  
**Statement of Activities**

**For the Year ended December 31, 2013**

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	Governmental Fund - General Fund	Adjustments - Note 1	Governmental Activities
<b>Expenditures / Expenses:</b>			
Oversee Camp Leases			
Administrative	\$ 2,067		\$ 2,067
Rent & Salary (Sec/Treas)	8,975		8,975.00
Lease	1,156		1,156
Payroll tax	795		795
Marsh restoration and mitigation expense	50,000		50,000
Advertisement	789		789
Depreciation Expense	-		-
<b>Total Expenditures / Expenses</b>	<b>\$ 63,783</b>	<b>\$ -</b>	<b>\$ 63,783</b>
<b>General Revenues:</b>			
Land leases	\$ 22,019		\$ 22,019
Alligator commissions	12,312		12,312
Interest income	94		94
<b>Total General Revenues</b>	<b>\$ 34,425</b>	<b>\$ -</b>	<b>\$ 34,425</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (29,358)	\$ -	\$ (29,358)
<b>Fund Balance / Net Position:</b>			
Beginning of the Year - restated	\$ 145,034	\$ -	\$ 145,034
End of the Year	\$ 115,676	\$ -	\$ 115,676

See accompanying notes and accountant's report.

**LAFOURCHE PARISH GAME & FISH MANAGEMENT COMMISSION**  
**Lockport, Louisiana**

**Budgetary Comparison Schedule**  
**General Fund - GAAP Basis**  
**For the Year ended December 31, 2013**

	Budget	Actual	Variance - favorable (unfavorable)
<b>Revenues:</b>			
Land leases	\$ 20,179	\$ 22,019	\$ 1,840
Alligator commissions	18,324	12,312	(6,012)
Interest income	300	94	(206)
	<u>38,803</u>	<u>34,425</u>	<u>(4,378)</u>
Total revenues	\$ 38,803	\$ 34,425	\$ (4,378)
<b>Expenditures:</b>			
Administrative	\$ 5,000	2,067	\$ 2,933
Rent & Salary (Sec/Treas)	9,000	8,975	25
Lease	1,000	1,156	(156)
Payroll tax	1,000	795	205
Marsh restoration and mitigation expense	-	50,000	(50,000)
Advertisement	800	789	11
	<u>16,800</u>	<u>63,783</u>	<u>(46,983)</u>
Total expenditures	\$ 16,800	\$ 63,783	\$ (46,983)
Excess (deficiency) of revenues over expenditures	\$ 22,003	\$ (29,358)	\$ (51,361)
Fund balance, beginning	\$ 48,259	\$ 145,034	
Fund balance, ending	<u>\$ 70,262</u>	<u>\$ 115,676</u>	

See accountant's compilation report and accompanying notes.

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

**INTRODUCTION**

The Lafourche Parish Game and Fish Management Commission was created by the Lafourche Parish Council by Act No. 379, House Bill No. 131 approved by the Governor on July 15, 1966. The Commission is governed by a board of Commissioners, appointed by the Parish Council. The Commission is responsible for oversight of the camp leases at Lake Fields, located in Lafourche Parish. The Commission employs one part-time employee.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Commission have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**A. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Lafourche Parish Council is the financial reporting entity of Lafourche Parish. The financial reporting entity consists of (a) the primary government (Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Because the Lafourche Parish Council appoints the governing board and because of the scope of public service, the Commission is deemed to be a component unit of the Lafourche Parish Council, the governing body of the parish and the governmental body with oversight responsibility.

Because the parish council appoints the governing board and because of the potential for the organization to impose specific financial burdens on the council, the Commission was determined to be a component unit of the Lafourche Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

The Governmental Accounting Standards Board (GASB) statements provide guidelines in determining whether certain organizations are component units. An objective of Statement No. 14, The Financial Reporting Entity, is that all entities associated with a primary government are potential component units and should be evaluated for



**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

inclusion in the financial reporting entity. Statement 39 amends Statement 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based upon the nature and significance of their relationship with the primary government. Generally, it requires reporting, as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit. Organizations that are legally separate, tax-exempt entities and that meet all of the following criteria should be discretely presented as component units. These criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the Commission, its component units, or its constituents.
2. The Commission, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an *individual organization* that the Commission, or its component units, is entitled to, or has the ability to otherwise access, are significant to the Commission.

Based on the previous criteria, the Commission has determined that it has no component units.

**B. Basis of Presentation**

**Government-Wide Financial Statements (GWFS)**

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. The statement of activities presents a comparison between direct expenses and program revenues for each function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The accounts of the Commission are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Commission is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Commission is described below:

Governmental Fund -

General Fund

The General Fund is the principal fund of the Commission and is used to account for the operations of the Commission's office. General revenues are accounted for in this fund. General operating expenditures are paid from this fund.

**C. Measurement Focus / Basis of Accounting**

Measurement Focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Commission as a whole. These statements include all the financial activities of the Commission. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

Fund Financial Statements (FFS)

The amounts reflected in the Governmental Funds of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Commission wide operations.

The amounts reflected in the Governmental Funds of Statements A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Commission considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues –

Revenues are generally recognized when they become measurable and available as net current assets.

Lease revenue is recorded when it is due and available. Lease revenue is due and collected in December of each year for campsite leases. The associated lease period runs from January through December of the following year.

Interest income on investments is recorded as revenue when the investments have matured and the income is available.

Miscellaneous revenues are recorded as revenues when received in cash by the Commission because they are generally not measurable until actually received.

Expenditures –

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

**D. Operating Budgetary Data**

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners is required to adopt a budget for the Commission's General fund. The Board, as allowed by state law, does not have to obtain public participation in the budgetary process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end.

The Commission adopted the 2013 budget on December 10, 2012.

**E. Encumbrances**

The Commission does not use encumbrance accounting

**F. Cash, Cash Equivalents, and Investments**

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits. Investments include amounts in the Louisiana Asset Management Pool. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Commission may invest in obligations of the U.S. Treasury, agencies and instrumentalities; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP). State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations.

If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. Investments are stated at cost.

**G. Management's Discussion and Analysis**

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

**H. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost (the extent to which

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
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fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are disposed of or sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<b>Description</b>	<b>Estimated Lives</b>
Land	N/A
Furniture, office equipment	5

#### **I. Equity Classifications**

In the government-wide statements, equity is classified as Net Position and displayed in three components:

- a. Invested in capital assets — Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Position — Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position — All other Net Position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

- a. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

- c. Committed - amounts that can be used only for specific purposes determined by a formal decision of the Board, which is the highest level of decision-making authority.
- d. Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned - all other spendable amounts.

Explanations of the nature and purpose of the designations of Commission's fund balances are as follows:

Committed for Marsh Restoration and Mitigation Expense – represents assets reserved to be used in upcoming years for marsh restoration and mitigation expense.

**J. Compensated Absences**

The Commission has one part time employee. There is no accumulated unpaid vacation at December 31, 2013. The Commission does not have a sick leave policy.

**K. Pension Plans**

The Lafourche Game and Fish Management Commission is not a member of any retirement system. The Commission is a member of the social security system.

**L. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**M. Subsequent Events**

The subsequent events of the organization were evaluated through the date of the financial statements were available to be issued (February 3, 2014).

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Bank Deposits:**

At December 31, 2013, the Commission has interest-bearing demand deposits (book balances) totaling \$ 146,471 shown as follows:

Cash & equivalents	Cost	Fair value	Interest rate	Maturity	Credit risk category
Capital one - checking	\$ 24,673	\$ 24,673	0.05%	Demand	Category 1
LAMP	121,798	121,798	0.06%	Demand	Not required
Total Cash	<u>\$ 146,471</u>	<u>\$146,471</u>			

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2013, the Commission had \$146,471 in bank deposits. Any differences between the book and bank balances for these checking accounts relates primarily to deposits made and checks written which had not cleared the bank accounts by year-end. At year-end, all required deposit balances (bank balances) are secured by federal deposit insurance.

**LAMP:**

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955. GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool.

Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool therefore, no disclosure is required.

- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is NUMBER (from LAMP's monthly Statement of Net Position) as of DATE.
- Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**NOTE 3 – CAPITAL ASSETS**

A summary of changes in capital assets for the year ended follows:

	Balance at 12/31/2012	Additions	Deletions	Balance at 12/31/2013
Office Equipment	\$ 2,657.00	-	-	2,657.00
Less: Accumulated Depreciation	(2,657.00)	-	-	(2,657.00)
Total Capital Assets, Net of Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -



**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**As of and for the year ended December 31, 2013**

**NOTE 4. LONG TERM OBLIGATION - MARSH RESTORATION AND MITIGATION PROJECT**

In 2013, the North Lafourche Conservation Levee and Drainage District engaged in a marsh restoration and mitigation project in the Lake Fields area which is a component of a dredging and drainage project to the Company Canal. The Commission is cooperatively funding the marsh restoration and mitigation component of the project, as it is beneficial in furtherance of their mission. The Commission will provide \$50,000 in total to the North Lafourche Conservation Levee and Drainage District for the project over five years. \$20,000 was paid in 2013 with the remaining \$30,000 to be paid over the following three years, \$10,000 each year with zero interest.

**NOTE 5 - COMPENSATION OF BOARD MEMBERS**

The Commission did not pay per diem to any of its Board Members during the twelve months ended December 31, 2013.

**NOTE 6 - LITIGATION AND CLAIMS**

At December 31, 2013, the Commission had no litigation or claims pending.

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**Schedule of Findings and Corrective Action Planned**  
**As of and for the year ended December 31, 2013**

**Current year findings**

No current year findings.

**Prior year findings**

No prior year findings.

**Affidavit and Revenue Certification**

**LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION**  
**Lafourche Parish**  
**Lockport, Louisiana**

**ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES**  
**\$50,000 OR LESS**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Office of Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required under Louisiana Revised Statute 24:513(l)(1)(c)(i).

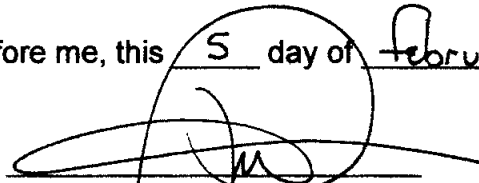
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Personally came and appeared before the undersigned authority, Vincent Guillory Sr., Chairman, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION as of December 31, 2013, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Vincent Guillory Sr., Chairman, who, duly sworn, deposes and says that LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION received \$50,000 or less in revenues and other sources for the year ended December 31, 2012, and accordingly, is not required to have an audit for the previously mentioned year.

  
Signature

Sworn to and subscribed before me, this 5 day of February, 2014.

  
NOTARY PUBLIC



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Officer: Vincent Guillory Sr  
Officer's Title Chairman  
Address: PO Box 215  
Lockport LA 70374  
Telephone: 985-532-3131